--- CANADA / TWIST on RP-878 - the fine roulette 1/14th Pound Series "C" stamp ---

--- RT-231 - stamped in 2 mm rose violet Roman letters - scanned at 100% scale ---

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The following strip was obtained many years ago from Erling van Dam. It has been stamped **CANADA / TWIST** in 2 mm. rose-violet Roman letters. The roller cancellation reads **TOBACCO / 1-E** in rose-violet ink. The initially listed strip was taken from eBay where I was outbid for this strip.

RT-231 - 1/14th pound, black, *fine roulette*, stamped **CANADA / TWIST**, cancelled **1-E / TOBACCO** in violet

1152770	**RT-231**	1/14th pound, fine roulette, roller coded **1-E / TOBACCO** overprinted **CANADA / TWIST**
1153736 ★	**RT-231**	1/14th pound, fine roulette, roller coded **1-E / TOBACCO** overprinted **CANADA / TWIST**

Chris Ryan, 'Canadian Revenue Newsletter', No. 42, June 2003

"The legitimacy of the **CANADA TWIST** overprint on this item might be in question. However, an official statement of tobacco revenue stamps issued during the fiscal year 1941-42 included the following:

[Denomination of Stamp - 1/14 pound] - [Quantity issued during 1941-42 - 18,000] - [Total Weight Represented - 1,286 lbs.]

These figures indicate that some form of 1/14 pound Canada Twist stamp was in use circa 1941. Use of this stamp was probably very short-term. Official lists of available revenue stamps from 1924, 1926, 1935, 1937 and from 1939 all give 1/8th pound as the smallest denomination available for Canada Twist. As of October 1st 1941, the statutory authority for the Canada Twist licenses and stamps was revoked.

The cancel on the illustrated item supports the legitimacy of the overprint. The code **1-E** in the cancel corresponds to the Customs and Excise Port of Amherstburg, Ontario. A search of the Revenue Department's *Official List of Licenses* produces an entry at this Port during the 1935-41 period for one F.A. Wilkinson of Mersea Township as a licensed manufacturer of Canada Twist. In the list for 1942, Wilkinson is promoted to the status of a full-fledged tobacco manufacturer at Leamington, which was also within the bounds of the Port of Amherstburg. His license was now **2-1-E**, representing Factory No.2 of Port 1-E, whereas his previous Canada Twist license had not been assigned a number.

For the entire period of 1883-1941, the *Official List of Licenses* contain no entries other than Wilkinson's that were specifically designated as for Canada Twist. Under the Excise Act, licensed tobacco farmers could make and sell Canada Twist from leaf grown on their own farms. At one time, particularly in the 1800's, and especially in the Province of Quebec, many farmers were so licensed, but they were not recorded in the *Official Lists*. These farmers were not designated by a code number and purchased their duty-stamps already cancelled by the local excise officer.

The cancel on the stamp is of the type applied by excise officers. It is not a manufacturer's cancel. A manufacturer's cancel would have incorporated the registered number of their factory as part of a one-line form such as **2-1-E**.

When taken all together, the information suggests a scenario in which, circa 1935-41, F.A. Wilkinson was neither a licensed tobacco farmer nor a fully licensed tobacco manufacturer. It appears that some sort of special manufacturing license for Canada Twist alone had been issued to him. Then, as a consequence of the October 1941 withdrawal of Canada Twist licenses and stamps, Wilkinson's status was elevated to that of a fully licensed tobacco manufacturer."

File path is [c:\ CR - STAMPS \ RT_STAMPS - Canada Twist Only \ 1935 \ CANADA TWIST o.p. on 1-14 lb. RP-878],
in MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
September 21st 2013 - JBH